



***MeF Income Tax Return for Estates and
Trusts***

Montana Form FID-3

Specifications for Software Developers

**Tax Year
2013**

Montana Department of
REVENUE

Final
11/07/2013

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INTRODUCTION

The material in this publication will provide software developers the necessary information for capturing and formatting Montana individual income tax data required to submit a complete Montana Individual Income Tax return.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return.

CONTACT PERSONNEL

David Berg

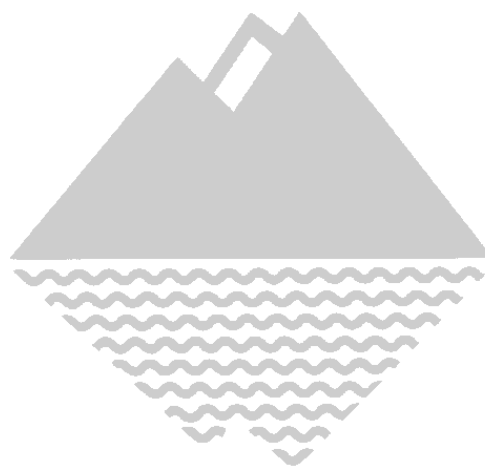
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Montana Department of
REVENUE

MONTANA SIGNATURE REQUIREMENTS

Montana continues to have a paperless electronic filing program. A signature document is not required to file a return electronically. The act of E-Filing is considered the signature. The Department of Revenue does not require any paper documents from Electronic Return Originators (ERO). However, the taxpayer for a minimum of five years must retain a completed tax return and furnish those records upon request from the Montana Department of Revenue.

WHAT FORMS CAN BE FILED ELECTRONICALLY

Montana will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Montana. The following is a list of forms and schedules available for electronic filing. Please see the table on page 11 of these specifications for a listing of all forms and schedules listed according to the main Montana form type can be filed with.

1. FORMS:

- a. MT Form FID-3 – Montana Income Tax Return for Estates and Trusts
- b. MT Form FID-3 – Schedule A (Schedule of Additions)
- c. MT Form FID-3 – Schedule B (Schedule of Deductions/Subtractions)
- d. MT Form FID-3 – Schedule C (MDNI and MIDD)
- e. MT Form FID-3 – Schedule D (Beneficiaries and Montana Income Distributions)
- f. MT Form FID-3 – Schedule E (Capital Gains Tax Credit Calculation)
- g. MT Form FID-3 – Schedule F (Nonresident/Resident Part-Year Estate and Trust Tax)
- h. MT Form FID-3 – Schedule G (Electing Small Business Trust Tax Calculation)
- i. MT Form FID-3 – Schedule H (Reporting of Special Transactions)
- j. MT Form FID-3 – Schedule K1 (Beneficiary's Share of Income/Loss, Deductions, Credits, etc.)
- k. MT Form AEPC – Alternative Energy Production Credit
- l. MT Form APCR – Alternative Fuel Credit
- m. MT Form BBSC – Biodiesel Blending and Storage Credit
- n. MT Form CC – College Contribution Credit
- o. MT Form ENRG-A – Geothermal Energy Systems Credit
- p. MT Form ENRG-B – Alternative Energy Systems Credit
- q. MT Form ENRG-C – Energy Conservation Installations Credit
- r. MT Form FPC – Film Production Credit
- s. MT Form FPC Sch. I – Employment Production Credit
- t. MT Form FPC Sch. II – Qualified Expenditures Credit
- u. MT Form HI – Health Insurance for Uninsured Montanans Credit
- v. MT Form MINECERT - Application and Affidavit for Certification and Approval of Mineral and Coal Exploration Incentive Credits
- w. MT Form OSC – Oilseed Crushing Credit
- x. MT Form QEC – Qualified Endowment Credit
- y. MT Form RYCL – Recycle Credit/Deduction
- z. MT Form TELC – Temporary Emergency Lodging Credit

2. RETURN TYPES:

- a. Refund Returns
- b. Tolerance Returns
- c. Full Pay Returns
- e. Amended returns

3. ELECTRONIC BANKING OPTIONS:

- a. Direct Deposit of refunds
- b. Direct Debit of Tax Due (taxpayer can choose to warehouse the payment)

ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN

PURPOSE OF MONTANA ACKNOWLEDGMENT

The Montana acknowledgment is designed to inform transmitters that the Montana return data has been received from the IRS. In the event a return contains schema validation errors those errors will be included in the acknowledgment. These errors will need to be corrected before the return can be resubmitted.

DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM

Under normal processing conditions, the State of Montana will transmit the acknowledgment file within ten minutes of receiving the return from the Internal Revenue Service.

ACKNOWLEDGMENT RESOLUTION PROCESS

We intend to acknowledge E-Filed returns throughout the day, every day. If you have not received your Montana acknowledgments please feel free to contact us following the process below. Email is the preferred method of contact.

When to contact MT DOR regarding non-receipt of a Montana acknowledgment record.

1. Montana Acknowledgment Records were received for some returns, but not all returns filed on the same day.
2. IRS Acknowledgment Records were received more than four (4) working days ago and no Montana Acknowledgment records have been received for the same tax returns.
3. A transmission day is skipped (i.e., received acknowledgment records for a Monday and a Wednesday but none for a Tuesday transmission).

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained a Montana state return prior to contacting the MT DOR.

WHO TO CONTACT

If you do not get a Montana Acknowledgment Record, contact David Berg at (406) 444-4070 or DORMeF@mt.gov or FAX (406) 444-1505. Have the following information available when making the call.

Electronic Transmitter Identification Number (ETIN)
Transmission Date
Date of IRS Acknowledgment Record
Contact Name and Phone Number, Fax number or e-mail address
State Submission ID for the return in question

Based on your information, the Montana Department of Revenue will be able to relay the information to the necessary area for resolution. Immediate resolution may not be possible, depending on the circumstances.

ATS TESTING

Montana requires all software developers and transmitters to test with the MT DOR. Montana will start ATS testing of current year returns when the IRS starts this process. Prior year returns could also be tested if requested by a software vendor.

The Montana Department of Revenue ATS package will may include up to 12 test returns. These tests will be criteria based. These scenarios will include a list of what lines are to be tested. The values sent will be left up to the software vendor. We strongly encourage all software vendors to test as many fields as possible. Software developers must send all tests that are supported at least once to successfully pass ATS. Please include all tests returns each time tests are submitted.

New for TY2012 is criteria based testing. In order to facilitate our testing process a PDF copy of each test case will need to be submitted at the same time the returns are submitted to the IRS. We will use this PDF copy to compare the MeF data received to the actual return submitted. Any differences will be identified in the compares document created after the tests have been reviewed. If the ATS test cases need to be corrected, please make the corrections indicated in the compares document and resubmit all the tests cases.

Once ATS test cases have been submitted to the IRS please forward the state submission ID's to DORMeF@mt.gov. Doing so will help us identify who submitted the test cases and allow for tracking of the returns through the testing process. Once returns have been successfully received from the IRS they will be added to the queue for review. In most cases ATS test cases will be reviewed in the order they are received. After the tests have been reviewed a compares document will be sent by email to the software vendor.

A preliminary test packet will be made available to software vendors by **Monday October 21st, 2013**. The IRS will make available Fed/State **testing starting November 4th, 2013**. At this time the Montana Department of Revenue should be able to accept ATS test returns.

Tax preparers are not required to test with the Montana Department of Revenue.

REJECTS CODES FOR MONTANA RETURNS

Currently there are no reject codes for any Montana returns.

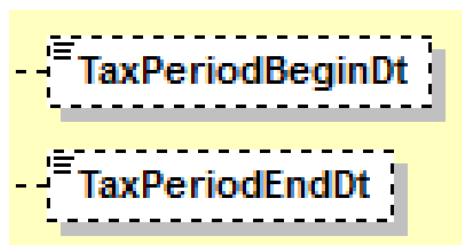
SUBMISSION MANIFEST

The following values should be used in the state submission manifest.

Element Name	Form FID-3
GovernmentCode	MTST
StateSubmissionType	FormFID
SubmissionCatagory	ESTRST

RETURN HEADER STATE

The following items from the ReturnHeaderState are required for Montana returns.



FINANCIAL TRANSACTIONS

The Montana Department of Revenue offers both Direct Deposit of refunds as well as Direct Debit payments for taxes due. The limitations to our Direct Debit and Direct Deposit programs are as follows.

Direct Deposit

- Refunds can only be deposited into one (1) bank account. The financial transaction schema has been modified to only allow one bank account for a direct deposit.
- Direct deposit must be for the entire amount of the refund. Montana does not allow for partial direct deposit of refunds.

Direct Debit

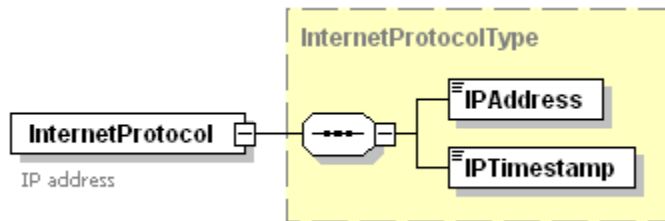
- Only one tax due payment is allowed for a single return. The financial transaction schema has been modified to meet this expectation.
- The amount of the direct debit payment must be equal to the tax due. Montana does not allow for partial direct debit of taxes due.
- The RequestedPaymentDate element in the Financial Transaction schema is required to be completed for all Direct Debit payments.

IAT Transactions

- Montana will not process a Direct Deposit of a refund if the IAT choice is IsIATTransaction. Any refund return submitted with the choice shown above will be processed similar to a return requesting a paper check. Issuing a paper check will add additional time to the refund process.
- Any refund return with the IAT choice of NotIATTransaction will be processed as a Direct Deposit.
- Direct Deposit refund returns that are ACH returned for various reasons will be reissued as a paper check. We are not able to correct bank routing and account number information and reissue Direct Deposits.

IP ADDRESS CAPTURE

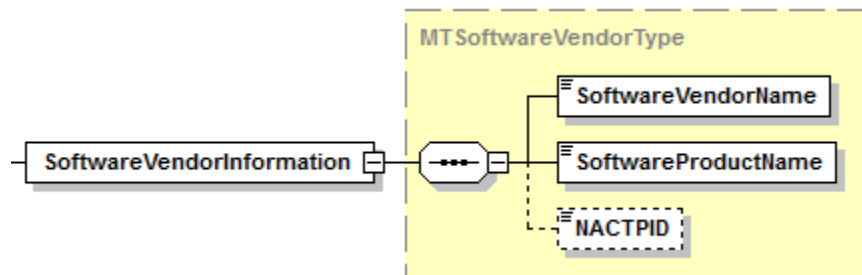
We are requiring the all returns be submitted with the IPAddress and IPTimestamp found in the ReturnHeaderState.



SOFTWARE VENDOR INFORMATION

New to TY2013 is an element called SoftwareVendorInformation (shown below). We have added this element to make it easier for department staff to identify which software vendor and/or product was used to create and submit a MeF return. This new element is the first element in the state return. This information is only in the MeF information and is not on the paper form itself. This is a required element where two of the three child elements are required.

For the required element SoftwareVendorName we would expect to see the name of the software firm. The SoftwareProductName element is required and should be populated with the name of the product being used to complete the return. The NACTPID element is optional, however it is strongly suggested this element be populated with the ID number assigned by the NACTP.



SOFTWARE VENDOR EXPECTATIONS

The Montana Department of Revenue is pleased to work with any software companies interested in developing E~Filing of Montana returns. Our department has expectations for the developers supporting the various Montana MeF returns. These expectations are listed below.

- ☒ Complete the vendor registration form for all the tax types that will be supported.
- ☒ Comply with all the federal and state requirements per the specification documents.
- ☒ Provide complete and accurate tax returns for the taxpayers of Montana.
- ☒ Participate and successfully complete ATS testing with the department of revenue.
- ☒ Submit well-formed XML information to the department during both ATS testing and production.
- ☒ Provide and perform schema validation on all returns submitted to the department during both ATS testing and production.
- ☒ Be responsive to department requests for correction of software issues during both ATS testing and production.
- ☒ Provide timely software updates to the preparer community.
- ☒ Only submit production returns after your software has successfully completed ATS testing and approval has been received by the Montana Department of Revenue.

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
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FORM SPECIFICATIONS

Montana Form FID-3

Pages 1, 2 and 3

10	Software vendor name	StringType	SoftwareVendorName	Required	Software firm name
20	Software product name	StringType	SoftwareProductName	Required	Software product name
30	NACTP ID	StringType	NACTPID	Optional	NACTP assigned software vendor ID
100	Initial Return indicator	BooleanType	IntitalReturn	Optional	Either TRUE or FALSE required
110	Final Return indicator	BooleanType	FinalReturn	Optional	Either TRUE or FALSE required
120	Unused				
130	Refund Return indicator	BooleanType	RefundReturn	Optional	Either TRUE or FALSE required
140	Net Operating Loss indicator	BooleanType	NOL	Optional	Either TRUE or FALSE required
150	Made Section 645 election indicator	BooleanType	Sec645Election	Optional	Either TRUE or FALSE required
160	Date Entity Created	DateType	EntityCreateDate	Optional	Format YYYY-MM-DD
170	Enter the number of Schedule K1's included	IntergerNNTYPE	ScheduleK1Included	Required	Enter as a positive number
180	Enter the number of resident beneficiaries	IntergerNNTYPE	ResidentBeneficiaries	Optional	Enter as a positive number
190	Enter the number of nonresident beneficiaries	IntergerNNTYPE	NonresidentBeneficiaries	Optional	Enter as a positive number
200	Enter the number of other types of beneficiaries	IntergerNNTYPE	OtherBeneficiaries	Optional	Enter as a positive number

Entity Type

210	Entity Type – Decedents estate	BooleanType	DecedentEstate	Optional (Choice)	Either TRUE or FALSE required
220	Entity Type – Simple trust	BooleanType	SimpleTrust	Optional (Choice)	Either TRUE or FALSE required
230	Entity Type - Complex trust	BooleanType	ComplexTrust	Optional (Choice)	Either TRUE or FALSE required
240	Entity Type – Qualified disability trust	BooleanType	QualifiedDisabilityTrust	Optional (Choice)	Either TRUE or FALSE required
250	Entity Type - ESBT	BooleanType	ESBT	Optional (Choice)	Either TRUE or FALSE required
260	Entity Type – Grantor type trust	BooleanType	GrantorTypeTrust	Optional (Choice)	Either TRUE or FALSE required
270	Entity Type – Bankruptcy estate (Chapter 7)	BooleanType	Bankruptcy7	Optional (Choice)	Either TRUE or FALSE required
280	Entity Type – Bankruptcy estate (Chapter 11)	BooleanType	Bankruptcy11	Optional (Choice)	Either TRUE or FALSE required
290	Entity Type – Pooled income fund	BooleanType	PooledIncome	Optional (Choice)	Either TRUE or FALSE required
300	Entity Type – Qualified funeral trust	BooleanType	QualifiedFuneral	Optional (Choice)	Either TRUE or FALSE required
310	Entity Type - Other	BooleanType	OtherTrust	Optional (Choice)	Either TRUE or FALSE required
320	Entity Type – Other description	StringType	OtherTrustType	Optional	Maximum number of 255 characters

Residency Status

330	Residency Status - Resident	BooleanType	Resident	Required (Choice)	Either TRUE or FALSE required
340	Residency Status - Nonresident	BooleanType	Nonresident	Required (Choice)	Either TRUE or FALSE required
350	Residency Status – Resident part-year	BooleanType	ResidentPartYear	Required (Choice)	Either TRUE or FALSE required
360	Resident part-year information – State moved to	StateType	StateMovedTo	Optional	Enumerations list, Max length is 2 characters Required if ResidentPartYear is TRUE
370	Resident part-year information State moved from	StateType	StateMovedFrom	Optional	Enumerations list, Max length is 2 characters Required if ResidentPartYear is TRUE
380	Resident part-year information – Date of change	DateType	DateOfChange	Optional	Format YYYY-MM-DD Required if ResidentPartYear is TRUE
390	Unused				

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Income						
400	Line 1	Interest income	USAmountNNTYPE	InterestIncome	Optional	Can contain up to 15 non negative digits
410	Line 2	Ordinary dividends	USAmountNNTYPE	OrdinaryDividends	Optional	Can contain up to 15 non negative digits
420	Line 3	Federal Business Code/NAICS	StringType	NAICS	Optional	Maximum number of 6 digits
430	Line 3	Business income or loss	USAmountType	BusinessIncomeOrLoss	Optional	Can contain up to 15 digits
440	Line 4	Capital gain or loss	USAmountType	CapitalGainOrLoss	Optional	Can contain up to 15 digits
450	Line 5	Rents, royalties, partnerships, other estates and trust, etc.	USAmountType	RentsRoyaltiesIncome	Optional	Can contain up to 15 digits
460	Line 6	Farm income or loss	USAmountType	FarmIncomeOrLoss	Optional	Can contain up to 15 digits
470	Line 7	Ordinary gain or loss	USAmountType	OrdinaryGainOrLoss	Optional	Can contain up to 15 digits
480	Line 8	Other income	USAmountType	OtherIncome	Optional	Can contain up to 15 digits
485	Line 8	Other income description	StringType	OtherIncomeType	Optional	Maximum number of 255 characters
490	Line 9	Total federal income (add lines 1 – 8)	USAmountType	TotalFederalIncome	Required	Can contain up to 15 digits Sum of ref #s 400 - 480
Deductions and Exemptions						
500	Line 10	Interest	USAmountNNTYPE	InterestDeduction	Optional	Can contain up to 15 non negative digits
510	Line 11	Taxes (do not include federal income tax deduction)	USAmountNNTYPE	Taxes	Optional	Can contain up to 15 non negative digits
520	Line 12	Fiduciary fees	USAmountNNTYPE	FiduciaryFeesDeduction	Optional	Can contain up to 15 non negative digits
530	Line 13	Charitable deduction	USAmountNNTYPE	CharitableDeduction	Optional	Can contain up to 15 non negative digits
540	Line 14	Attorney, accountant, and return preparer fees	USAmountNNTYPE	ProfessionalFeesDeduction	Optional	Can contain up to 15 non negative digits
550	Line 15a	Other deductions not subject to the 2% floor	USAmountNNTYPE	OtherNon2PercentDeduction	Optional	Can contain up to 15 non negative digits
560	Line 15b	Allowable misc itemized deductions subject to 2% floor	USAmountNNTYPE	Allowable2PercentDeduction	Optional	Can contain up to 15 non negative digits
570	Line 16	Add lines 10 – 15b	USAmountNNTYPE	SubtotalDeduction	Optional	Can contain up to 15 non negative digits
580	Line 17	Federal adjusted total income (subtract line 16 from 9)	USAmountType	FederalAdjustedTotalIncome	Required	Can contain up to 15 digits Subtract ref # 570 from 490
590	Line 18	Montana additions from Schedule A line 10	USAmountNNTYPE	ScheduleATotalAdditions	Optional	Can contain up to 15 non negative digits
600	Line 19	Montana deductions and subtractions from Schedule B line 9	USAmountType	ScheduleBDeductions	Optional	Can contain up to 15 digits
610	Line 20	Montana adjusted total income or loss	USAmountType	MTAdjustedTotalIncomeLoss	Optional	Can contain up to 15 digits
620	Line 21	Montana income distribution deduction from Schedule C line 13	USAmountNNTYPE	ScheduleCDeductions	Optional	Can contain up to 15 non negative digits
630	Line 22	Exemption	USAmountNNTYPE	Exemption	Required	Can contain up to 15 non negative digits Fixed amount is 2280
640	Line 23	Total Montana income distribution deduction and exemption	USAmountType	MTTotalIncomeDistDeduction	Optional	Can contain up to 15 digits Add ref #s 620 and 630
650	Line 24	Montana taxable income (subtract line 23 from 20)	USAmountType	MTTaxableIncome	Optional	Can contain up to 15 digits Subtract ref # 640 from 610
Taxes and Credits						
660	Line 25	Montana taxable income (carried over from line 24)	USAmountType	MTTaxableIncomeCarryOver	Optional	Can contain up to 15 digits
670	Line 26	Tax from the tax table	USAmountNNTYPE	TaxTableTax	Required	Can contain up to 15 non negative digits
680	Line 27	2% capital gains tax credit on undistributed capital gains Schedule F line 4	USAmountNNTYPE	AllowableCapitalGainsTaxCredit	Optional	Can contain up to 15 non negative digits
690	Line 28	Resident tax after capital gains tax credit	USAmountNNTYPE	ResidentTaxAfterCapGainCred	Optional	Can contain up to 15 non negative digits
700	Line 28a	Nonresident, resident part-year after capital gains credit from Sch. F line 17	USAmountNNTYPE	NonResidentTaxSchedule	Optional	Can contain up to 15 non negative digits
710	Line 29	Tax on lump sum distributions	USAmountNNTYPE	TaxLumpSum	Optional	Can contain up to 15 non negative digits
720	Line 30	Total Tax (add lines 28 or 28a and line 29)	USAmountNNTYPE	TotalTax	Optional	Can contain up to 15 non negative digits Add ref # 690 or 700 and 710
730	Line 31	Credit for taxes paid to other states or countries	USAmountNNTYPE	CreditNonMTTaxesPaid	Optional	Can contain up to 15 non negative digits
740	Line 32	Other nonrefundable credit	USAmountNNTYPE	OtherNonRefundCredit	Optional	Can contain up to 15 non negative digits
745	Line 32	Other nonrefundable credit description	String255Type	NonRefundableListCreditForm	Optional	Can contain up to 255 characters
750	Line 33	Total nonrefundable credits (add lines 31 and 32)	USAmountNNTYPE	TotalNonrefundableCredit	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
760	Line 34	Subtract total nonrefundable credits from total tax (subtract line 33 from 30)	USAmountNNTYPE	SubtractTaxCredit	Optional	Add ref #s 730 and 740 Can contain up to 15 non negative digits Subtract ref # 750 from 720
770	Line 35	Endowment credit recapture tax	USAmountNNTYPE	EndowmentCredit	Optional	Can contain up to 15 non negative digits
780	Line 36	Tax Liability (add lines 34, 35 and Schedule G line 12)	USAmountNNTYPE	TaxLiability	Required	Can contain up to 15 non negative digits Add ref # 760, 770 and Sch G ref # 290
Payment and refundable Credits						
790	Line 37a	Total Montana income tax withheld	USAmountNNTYPE	TotalMTIncomeTaxWithheld	Optional	Can contain up to 15 non negative digits
800	Line 37b	Montana income tax withheld allocated to beneficiaries	USAmountNNTYPE	WithheldAllocatedBeneficiary	Optional	Can contain up to 15 non negative digits
810	Line 37	MT income tax withheld allocable to est. or trust (subtract line 37b from 37a)	USAmountType	TaxWHAllocatedToTrust	Optional	Can contain up to 15 digits Subtract ref # 800 from 790
820	Line 38a	Total Montana pass-through entity withholding	USAmountNNTYPE	TotalPassThroughWithholding	Optional	Can contain up to 15 non negative digits
830	Line 38b	Montana pass-through entity withholding allocated to beneficiaries	USAmountNNTYPE	PassThruWHDTtoBeneficiary	Optional	Can contain up to 15 non negative digits
840	Line 38	MT pass-thru entity WTH allocable to est. or trust (subtract line 38b from 38a)	USAmountType	SubtractMTPassThrough	Optional	Can contain up to 15 digits Subtract ref # 830 from 820
850	Line 39a	Total Montana mineral royalty tax withheld	USAmountNNTYPE	MineralTaxWithheld	Optional	Can contain up to 15 non negative digits
860	Line 39b	Mineral royalty tax withheld allocated to beneficiaries	USAmountNNTYPE	MineralTaxWithheldAllocated	Optional	Can contain up to 15 non negative digits
870	Line 39	Mineral royalty tax allocable to estate and trust (subtract Line 3b from 39a)	USAmountType	MineralTaxAllocatedToEstate	Optional	Can contain up to 15 digits Subtract ref # 860 from 850
880	Line 40	2013 estimated payments and amount applied from 2012 return	USAmountNNTYPE	EstimatedPaymentsFrom PriorYr	Optional	Can contain up to 15 non negative di
890	Line 41	2013 extension payments	USAmountNNTYPE	PaymentsEXTFID	Optional	Can contain up to 15 non negative digits
900	Line 42	Refundable credits	USAmountNNTYPE	RefundableCredits	Optional	Can contain up to 15 non negative digits
905	Line 42	List of refundable credit forms	String255Type	RefundableListCreditForm	Optional	Can contain up to 255 characters
910	Line 43	Total payments and refundable credits (add lines 37 through 42)	USAmountType	TotalPaymentAndCredit	Optional	Can contain up to 15 digits Add ref #s 810 through 900
Tax						
920	Line 44	Tax Due	USAmountNNTYPE	TaxDue	Optional	Can contain up to 15 non negative digits
930	Line 45	Tax overpaid	USAmountNNTYPE	TaxOverpaid	Optional	Can contain up to 15 non negative digits
Penalties and Interest						
940	Line 46	Interest on underpayment of estimated taxes	USAmountNNTYPE	UnderPaymentInterest	Optional	Can contain up to 15 non negative digits
950	Line 47	Late file, late payment penalties and interest	USAmountNNTYPE	LateFilePenalty	Optional	Can contain up to 15 non negative digits
960	Line 48	Other penalties	USAmountNNTYPE	OtherPenalties	Optional	Can contain up to 15 non negative digits
970	Line 49	Total penalties and interest (add lines 46 through 48)	USAmountNNTYPE	TotalPndI	Optional	Can contain up to 15 non negative digits Add ref #s 940 through 960
Amount Owed or Refund						
980	Line 50	Amount the estate or trust owes ☹	USAmountNNTYPE	TotalAmountOwed	Optional	Can contain up to 15 non negative digits
990	Line 51	Overpayment	USAmountNNTYPE	TotalOverpayment	Optional	Can contain up to 15 non negative digits
1000	Line 52	Amount estate or trust wants to apply to 2014 estimated tax	USAmountNNTYPE	EstimatedNextYearTaxPayment	Optional	Can contain up to 15 non negative digits
1010	Line 53	Refund ☺	USAmountNNTYPE	Refund	Optional	Can contain up to 15 non negative digits
DOR Discuss with preparer						
1020	Date signed		DateType	FiduciaryDate	Optional	Format YYYY-MM-DD
1030	FEIN of Fiduciary if a financial institution		EINTYPE	FiduciaryID	Optional	Must contain 9 digits
1040	Phone number of Fiduciary		PhoneNumberType	FiduciaryPhone	Optional	Must contain 10 digits
1050	May DOR discuss return with the tax preparer (Yes)		BooleanType	DorDiscussYes	Required (choice)	Either TRUE or FALSE required
	May DOR discuss return with the tax preparer (No)		BooleanType	DorDiscussNo	Required (choice)	Either TRUE or FALSE required

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
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**Montana Form FID-3, Page 3 – Schedule A
Schedule of Additions**

100	Line 1	Interest and mutual fund dividends from bonds	USAmountNNTYPE	ScheduleAInterest	Optional	Can contain up to 15 non negative digits
110	Line 2	Dividends not included in federal total income	USAmountNNTYPE	ScheduleADividends	Optional	Can contain up to 15 non negative digits
120	Line 3	Taxable federal refund	USAmountNNTYPE	TaxbleFederalRefund	Optional	Can contain up to 15 non negative digits
130	Line 4	Other recoveries of amounts deducted in earlier years	USAmountNNTYPE	OtherRecoveries	Optional	Can contain up to 15 non negative digits
140	Line 5	Montana income taxes paid or accrued	USAmountNNTYPE	MTIncomeTaxPaid	Optional	Can contain up to 15 non negative digits
150	Line 6	Compensation and expenditures used to compute film production credit	USAmountNNTYPE	Compensation	Optional	Can contain up to 15 non negative digits
160	Line 7	Insure MT small biz health ins. program premiums used to compute credit	USAmountNNTYPE	InsureMT	Optional	Can contain up to 15 non negative digits
170	Line 8	Expenses allocated to US obligations	USAmountNNTYPE	ExpensesToUS	Optional	Can contain up to 15 non negative digits
180	Line 9	Other income amount	USAmountNNTYPE	ScheduleAOtherIncome	Optional	Can contain up to 15 non negative digits
190	Line 9	Other income description	StringType	ScheduleAOtherIncomeList	Optional	Can contain up to 255 characters
200	Line 10	Total additions (add lines 1 through 9)	USAmountNNTYPE	ScheduleATotalAdditions	Optional	Can contain up to 15 non negative digits

**Montana Form FID-3, Page 4 – Schedule B
Schedule of Deductions/Subtractions**

100	Line 1	Federal income tax deduction	USAmountNNTYPE	FederalIncomeTaxDeduction	Optional	Can contain up to 15 non negative digits
110	Line 2	Exempt interest and dividends from federal bonds	USAmountNNTYPE	ExemptInterest	Optional	Can contain up to 15 non negative digits
120	Line 3	State refunds included on FID-3 line 8	USAmountNNTYPE	StateTaxRefunds	Optional	Can contain up to 15 non negative digits
130	Line 4	Other recoveries of amounts deducted in earlier years	USAmountNNTYPE	OtherRecoveriesPriorYears	Optional	Can contain up to 15 non negative digits
140	Line 5	Partial pension and annuity income exemption	USAmountNNTYPE	PartialPensionExemption	Optional	Can contain up to 15 non negative digits Maximum amount is 3900
150	Line 6	Subtraction for federal taxable US Railroad Retirement benefits (Tier I and II)	USAmountNNTYPE	SubtractRRRetirement	Optional	Can contain up to 15 non negative digits
160	Line 7	Expenses allocated to other states interest and mutual fund dividends	USAmountNNTYPE	ExpensesToOtherStates	Optional	Can contain up to 15 non negative digits
170	Line 8	Other subtractions amount	USAmountNNTYPE	ScheduleBOtherSubtractions	Optional	Can contain up to 15 non negative digits
180	Line 8	Other subtractions description	StringType	ScheduleBOtherSubtractionList	Optional	Can contain up to 255 characters
190	Line 9	Total deductions/subtractions (add lines 1 through 8)	USAmountNNTYPE	ScheduleBTotalDeductions	Optional	Can contain up to 15 non negative digits Add ref #s 100 through 170

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Montana Form FID-3, Page 4 – Schedule C Montana MDNI and MIDD						
100	Line 1	Montana adjusted total income or loss	USAmountType	SchCMTAdjTotalIncomeOrLoss	Optional	Can contain up to 15 non negative digits
110	Line 2a	Add: federal tax exempt income (gross)	USAmountNNTYPE	AddFedGrossTaxExempt	Optional	Can contain up to 15 non negative digits
120	Line 2b	Less: expenses allocated to federal tax exempt income	USAmountNNTYPE	LessAllocatedExpensesFederal	Optional	Can contain up to 15 non negative digits
130	Line 2c	Add: income from federal obligations that is tax exempt for Montana	USAmountNNTYPE	AddFedIncomeMTTaxExempt	Optional	Can contain up to 15 non negative digits
140	Line 2d	Less; expenses allocated to income from federal obligations	USAmountNNTYPE	LessFedExpensesMTTaxExempt	Optional	Can contain up to 15 non negative digits
150	Line 2e	Add: expenses allocated to non-MT municipal income taxable to MT	USAmountNNTYPE	AddExpNonMTMunicipalMTTaxable	Optional	Can contain up to 15 non negative digits
160	Line 2f	Less: Non-MT municipal income taxable to Montana	USAmountNNTYPE	LessIncNonMTMunicipalMTTaxable	Optional	Can contain up to 15 non negative digits
170	Line 2	Montana adjusted tax exempt interest income	USAmountNNTYPE	MTAdjustedExemptInterestIncome	Optional	Can contain up to 15 non negative digits
180	Line 3a	Enter amount from federal Form 1041, Schedule B, Line 3	USAmountNNTYPE	Fm1041ScheduleBFirst	Optional	Can contain up to 15 non negative digits
190	Line 3b	Enter amount from federal Form 1041, Schedule B, Line 4	USAmountNNTYPE	Fm1041ScheduleBSecond	Optional	Can contain up to 15 non negative digits
200	Line 3c	Enter amount from federal Form 1041, Schedule B, Line 5	USAmountNNTYPE	Fm1041ScheduleBThrid	Optional	Can contain up to 15 non negative digits
210	Line 3	Total net capital gains (add lines 3a through 3c)	USAmountNNTYPE	TotalNetCapitalGains	Optional	Can contain up to 15 non negative digits
						Add ref #s 180 through 200
220	Line 4	Enter amount on FID-3 Line 4 as a positive or negative number	USAmountType	FID3CapitalGainConverted	Optional	Can contain up to 15 digits
230	Line 5	Montana distributable net income	USAmountNNTYPE	MTDistributableNetIncome	Optional	Can contain up to 15 non negative digits
240	Line 6	If a complex trust enter accounting income for the tax year	USAmountType	ComplexAccountingIncome	Optional	Can contain up to 15 non negative digits
250	Line 7	Income required to be distributed currently	USAmountNNTYPE	CurrentIncomeDistributionReq	Optional	Can contain up to 15 non negative digits
260	Line 8	Other amounts paid, credited or otherwise required to be distributed	USAmountNNTYPE	OtherAmountsPaid	Optional	Can contain up to 15 non negative digits
270	Line 9	Actual total distributions for the year (add lines 7 and 8)	USAmountNNTYPE	ActualTotalDistributionForYear	Optional	Can contain up to 15 non negative digits
280	Line 10	Tax exempt income included in actual distributions included on line 9	USAmountNNTYPE	TaxExemptIncome	Optional	Can contain up to 15 non negative digits
290	Line 11	Tentative income distribution deduction based on actual distribution	USAmountNNTYPE	SubtractTaxExemptFrmActualDist	Optional	Can contain up to 15 non negative digits
						Subtract ref # 280 from 270
300	Line 12	Tentative Income distribution deduction (subtract line 2 from line 5)	USAmountNNTYPE	SubtractMTAdjTEintIncFrmNetDis	Optional	Can contain up to 15 non negative digits
						Subtract line 2 from line 5
310	Line 13	Montana income distribution deduction	USAmountNNTYPE	MTScheduleCDeduction	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
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**Montana Form FID-3, Page 5 – Schedule D
Beneficiaries and Montana Income Distributions**

Beneficiaries (unbounded)						
100	Line 1	Name of beneficiary receiving distributions reported on FID-3, Line 21	IndividualNameType	BeneficiaryName	Required	
110	Line 1	US Address of beneficiary receiving distributions reported on FID-3, Line 21	USAddressType	USAddress	Optional	
120	Line 1	Foreign Address of beneficiary receiving distributions reported on FID-3, Line 21	ForeignAddressType	ForeignAddress	Optional	
130	Line 1	Beneficiary identification number SSN	SSNType	BeneficiarySSN	Optional	Must contain 9 digits
140	Line 1	Beneficiary identification number FEIN	EINType	BeneficiaryFEIN	Optional	Must contain 9 digits
150	Line 1	Beneficiary resident status: Resident	BooleanType	BeneficiaryResident	Optional (choice)	Either TRUE or FALSE required
160	Line 1	Beneficiary resident status: Resident part-year	BooleanType	BeneficiaryPartResident	Optional (choice)	Either TRUE or FALSE required
170	Line 1	Beneficiary resident status: Nonresident	BooleanType	BeneficiaryNonResident	Optional (choice)	Either TRUE or FALSE required
180	Line 1	Montana income distribution received by beneficiary	USAmountNNTType	BeneficiaryDistReceive	Required	Can contain up to 15 non negative digits
Total						
190		Total of all Montana income distribution received by beneficiary amounts	USAmountNNTType	TotalBeneficiaryIncomeDist	Optional	Can contain up to 15 non negative digits

**Montana Form FID-3, Page 6 – Schedule E
Capital Gains Tax Credit Calculation**

100	Line 1	Enter the capital gain or loass from FID-3, Line 4	USAmountType	SchECapitalGainLoss	Optional	Can contain up to 15 digits
110	Line 2	Enter the capital gains reported on federal Form 1041, Schedule D, Part III, Line 15	USAmountNNTType	Fm1041ScheduleDPartIII	Optional	Can contain up to 15 non negative digits
120	Line 3	Net capital gains eligible for the credit (subtract line 2 from line 1)	USAmountNNTType	NetEligibleCapitalGainCredit	Optional	Can contain up to 15 non negative digits Subtract ref # 110 from 100
130	Line 4	Allowable capital gains tax credit (multiply line 3 by 2%)	USAmountNNTType	AllowableCapitalGainsTaxCredit	Optional	Can contain up to 15 non negative digits multiply ref # 120 by .02

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Montana Form FID-3, Page 6 – Schedule F Nonresident/Resident Part-Year Estate and Trust Tax						
100	Line 1	Interest income Column A Total income	USAmountNNTYPE	ColAInterestIncome	Optional	Can contain up to 15 non negative digits
110	Line 1	Interest income Column B MT source income included in Column A	USAmountNNTYPE	ColBInterestIncome	Optional	Can contain up to 15 non negative digits
120	Line 2	Ordinary dividends Column A Total income	USAmountNNTYPE	ColBOrdinaryDividends	Optional	Can contain up to 15 non negative digits
130	Line 2	Ordinary dividends Column B MT source income included in Column A	USAmountNNTYPE	ColBOrdinaryDividends	Optional	Can contain up to 15 non negative digits
140	Line 3	Business income or loss Column A Total income	USAmountType	ColABusinessIncomeLoss	Optional	Can contain up to 15 digits
150	Line 3	Business income or loss Column B MT source income included in Column A	USAmountType	ColBBusinessIncomeLoss	Optional	Can contain up to 15 digits
160	Line 4	Capital gain or loss Column A Total income	USAmountType	ColACapitalGainLoss	Optional	Can contain up to 15 digits
170	Line 4	Capital gain or loss Column B MT source income included in Column A	USAmountType	ColBCapitalGainLoss	Optional	Can contain up to 15 digits
180	Line 5	Rental income, royalties, etc Column A Total income	USAmountType	ColARentalIncomeRoyalties	Optional	Can contain up to 15 digits
190	Line 5	Rental income, royalties, etc Column B MT source income included in Column A	USAmountType	ColBRentalIncomeRoyalties	Optional	Can contain up to 15 digits
200	Line 6	Farm income or loss Column A Total income	USAmountType	ColAFarmIncome	Optional	Can contain up to 15 digits
210	Line 6	Farm income or loss Column B MT source income included in Column A	USAmountType	ColBFarmIncome	Optional	Can contain up to 15 digits
220	Line 7	Ordinary gain or loss Column A Total income	USAmountType	ColAOrdinaryGain	Optional	Can contain up to 15 digits
230	Line 7	Ordinary gain or loss Column B MT source income included in Column A	USAmountType	ColBOrdinaryGain	Optional	Can contain up to 15 digits
240	Line 8	Other income Column A Total income	USAmountNNTYPE	ColAOtherIncome	Optional	Can contain up to 15 non negative digits
250	Line 8	Other income Column B MT source income included in Column A	USAmountNNTYPE	ColBOtherIncome	Optional	Can contain up to 15 non negative digits
260	Line 9	Interest & dividends from bonds Column A Total income	USAmountNNTYPE	ColAMutualFundsOtherSts	Optional	Can contain up to 15 non negative digits
270	Line 9	Interest & dividends from bonds Column B MT source income included in Column A	USAmountNNTYPE	ColBMutualFundsOtherSts	Optional	Can contain up to 15 non negative digits
280	Line 10	Dividends not included in total federal income Column A Total income	USAmountNNTYPE	ColADividendNotInFederalIncome	Optional	Can contain up to 15 non negative digits
290	Line 10	Dividends not included in total federal income Column B MT source income in Col A	USAmountNNTYPE	ColBDividendNotInFederalIncome	Optional	Can contain up to 15 non negative digits
300	Line 11	Taxable federal refund Column A Total income	USAmountNNTYPE	ColATaxableFederalRefund	Optional	Can contain up to 15 non negative digits
310	Line 11	Taxable federal refund Column B MT source income included in Column A	USAmountNNTYPE	ColBTaxableFederalRefund	Optional	Can contain up to 15 non negative digits
320	Line 12	Recoveries of amounts deducted earlier Column A Total income	USAmountNNTYPE	ColAOtherRecoveries	Optional	Can contain up to 15 non negative digits
330	Line 12	Recoveries of amounts deducted earlier Column B MT source income in Col A	USAmountNNTYPE	ColBOtherRecoveries	Optional	Can contain up to 15 non negative digits
340	Line 13	Other additions Column A Total income	USAmountNNTYPE	ColAOtherAdditions	Optional	Can contain up to 15 non negative digits
350	Line 13	Other additions Column B MT source income included in Column A	USAmountNNTYPE	ColBOtherAdditions	Optional	Can contain up to 15 non negative digits
360	Line 14	Source income Column A Total source income (add lines 1 through 13)	USAmountType	ColAMTSourceIncome	Optional	Can contain up to 15 digits
370	Line 14	Estate or trust's Montana source income	USAmountType	ColBSourceIncome	Optional	Can contain up to 15 digits Add Column A ref #s 100 through 340 Add Column B ref #s 110 through 350
380	Line 15	Divide Column B, Line 14 by Column A, Line 14 (carry out to six decimal places)	LargeRatioType	DivideSourceIncomeLine	Optional	Carry out six decimal places
390	Line 16	Enter resident tax after capital gains tax credit on FID-3, Line 28	USAmountNNTYPE	SchFNonPartResTaxAfterCap	Optional	Can contain up to 15 non negative digits
400	Line 17	Estate or trust nonresident/resident part-year tax after capital gains tax credit	USAmountNNTYPE	NonResidentTaxScheduleF	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Montana Form FID-3, Page 7 – Schedule G Electing Small Business Trust Tax Calculation						
100	Line 1	Total federal adjusted ESBT income	USAmountType	FederalAdjustedESBTIncome	Optional	Can contain up to 15 digits
110	Line 2a	Montana additions to ESBT income	USAmountType	MTESBTIncomeAddition	Optional	Can contain up to 15 digits
120	Line 2b	Montana deductions to ESBT income	USAmountNNTYPE	MTESBTIncomeDeduction	Optional	Can contain up to 15 non negative digits
130	Line 2	Subtract MT deduction from MT Additions (subtract line 2b from 2a)	USAmountType	MTAddDedFedAdjESBTIncome	Optional	Can contain up to 15 digits
140	Line 3	Montana adjusted ESBT income (add lines 1 and 2)	USAmountType	MTESBTAdjustedIncome	Optional	Can contain up to 15 digits Add ref #s 100 and 130
150	Line 4	Tax from table (if line 3 is zero or less, enter zero)	USAmountNNTYPE	ESBTTaxTableTax	Optional	Can contain up to 15 non negative digits
160	Line 5a	Net capital gains reported on line 3	USAmountNNTYPE	MTESBTNetCapitalGains	Optional	Can contain up to 15 non negative digits
170	Line 5	Capital gains tax credit (multiply line 5a by 2%)	USAmountNNTYPE	ESBTCapitalGainsCredit	Optional	Can contain up to 15 non negative digits Multiply ref # 160 by .02
180	Line 6	Resident tax after capital gains tax credit (subtract line 5 from line 4)	USAmountNNTYPE	ESBTResidentTaxAfterCapCredit	Optional	Can contain up to 15 non negative digits Subtract ref # 170 from 150
190	Line 7a	Enter total credit for income taxes paid to another state or country	USAmountNNTYPE	ESBTIncTaxCreditNonMT	Optional	Can contain up to 15 non negative digits
200	Line 7	Subtract line 7a from line 6	USAmountNNTYPE	ESBTResidentTaxLessNonMT	Optional	Can contain up to 15 non negative digits Subtract ref # 190 from 180
210	Line 8a	Enter amounts from lines 1 and 2a	USAmountType	FedMTESBTIncome	Optional	Can contain up to 15 digits Enter amounts from ref # 100 and 110
220	Line 8b	Enter Montana source income reported on line 3, include MT Schedule K1	USAmountType	MTESBTAdjustedIncomeDup	Optional	Can contain up to 15 digits
230	Line 8c	Divide line 8b by line 8a, round to six decimal places	LargeRatioType	MTESBTPercent	Optional	22 total digits, 12 fractional digits Round to 6 decimal places
240	Line 8	Nonresident or resident part-year trust tax after capital gains tax credit	USAmountNNTYPE	ESBTNonResidenttax	Optional	Can contain up to 15 non negative digits Nonresident-multiply ref # 230 by ref # 180 Res. part-year, multiply Ref # 230 by ref # 200
250	Line 9	Tax on lump sum distributions	USAmountNNTYPE	ESBTLumpSumDistribution	Optional	Can contain up to 15 non negative digits
260	Line 10	Endowment credit recapture tax	USAmountNNTYPE	ESBTEndowmentCrRecaptureTax	Optional	Can contain up to 15 non negative digits
270	Line 11	Other nonrefundable credits	USAmountNNTYPE	ESBTOtherNonrefundableCredits	Optional	Can contain up to 15 non negative digits
280	Line 11	Other nonrefundable credits, list credit forms	StringType	ESBTListCreditForm	Optional	Can contain up to 255 characters
290	Line 12	ESBT tax liability	USAmountNNTYPE	ESBTTaxLiability	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
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Montana Form FID-3, Page 8 – Schedule H
Reporting of Special Transactions

100	Line 1	Required to file federal Form 8918-Material Advisor Disclosure Statement	BooleanType	Form8918	Optional	Either TRUE or FALSE required
110	Line 2	Required to file federal Form 8824-Like-Kind Exchanges	BooleanType	Form8824	Optional	Either TRUE or FALSE required
120	Line 3	Required to file federal Form 8865-Rtn of US Persons w/Respect to certain For. PTR	BooleanType	Form8865	Optional	Either TRUE or FALSE required
130	Line 4	Required to file federal Form 8886-Reportable Transaction Disclosure Statement	BooleanType	Form8886	Optional	Either TRUE or FALSE required

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Montana Schedule K1 Beneficiary's Share of Income/Loss, Deductions, Credits, Etc.						
Part 1 - Estate or Trust Information						
100		Final Schedule K1 indicator box	BooleanType	FinalK1	Optional	Either TRUE or FALSE required
110		Amended Schedule K1 indicator box	BooleanType	AmendedK1	Optional	Either TRUE or FALSE required
120		Name of Estate or Trust	String50Type	NameEstate	Optional	can contain up to 50 characters
130		Fiduciary FEIN	EINType	FiduciaryFEIN	Optional	Must contain 9 digit FEIN number
140		Fiduciary's Name	String50Type	FiduciaryName	Optional	can contain up to 50 characters
150		Fiduciary mailing address-US Address	AddressType	USAddress	Required	
160		Fiduciary mailing address-Foreign Address	AddressType	ForeignAddress	Required	
Part 2 - Beneficiary Information						
170		Beneficiary name	String50Type	BeneficiaryName	Optional	can contain up to 50 characters
180		Beneficiary mailing address-US Address	AddressType	USAddress	Required	
190		Beneficiary mailing address-Foreign Address	AddressType	ForeignAddress	Required	
200		Beneficiary ID-FEIN	EINType	BeneficiaryFEIN	Optional	Must contain 9 digit FEIN number
210		Beneficiary ID-SSN	SSNType	BeneficiarySSN	Optional	Must contain 9 digit SSN number
220		What type of entity is this beneficiary	StringType	BeneficiaryEntityType	Optional	Can contain up to 255 characters
230		Residency status if beneficiary is an individual, estate or trust-Full-Year Resident	BooleanType	ResidentFullYear	Optional (choice)	Either TRUE or FALSE required
240		Residency status if beneficiary is an individual, estate or trust-Part-Year Resident	BooleanType	ResidentPartYear	Optional (choice)	Either TRUE or FALSE required
250		Residency status if beneficiary is an individual, estate or trust-Nonresident	BooleanType	Nonresident	Optional (choice)	Either TRUE or FALSE required
Part 3 - Montana Adjustments						
260	Line A1	Interest and mutual fund dividends from bonds	USAmountNNTYPE	NonMTInterestAndDividends	Optional	Can contain up to 15 non negative digits
270	Line A2	Other additions amount	USAmountNNTYPE	OtherAdditionsAmount	Optional	Can contain up to 15 non negative digits
280	Line A2	Other additions description	StringType	OtherAdditionsType	Optional	Can contain up to 255 characters
290	Line B1	Exempt interest and mutual dividends from bonds	USAmountNNTYPE	ExemptInterest	Optional	Can contain up to 15 non negative digits
300	Line B2	Other deductions amount	USAmountNNTYPE	OtherDeductionAmount	Optional	Can contain up to 15 non negative digits
310	Line B2	Other deductions description	StringType	OtherDeductionType	Optional	Can contain up to 255 characters
Part 4 - Beneficiary's Share of Montana Source Income or Loss						
320	Line 1	Interest income	USAmountNNTYPE	ShareOfInterestIncome	Optional	Can contain up to 15 non negative digits
330	Line 2	Dividends	USAmountNNTYPE	ShareOfDividends	Optional	Can contain up to 15 non negative digits
340	Line 3	Business income or loss	USAmountType	ShareBusinessIncomeLoss	Optional	Can contain up to 15 digits
350	Line 4	Capital gain or loss	USAmountType	ShareCapitalGainLoss	Optional	Can contain up to 15 digits
360	Line 5	Rents, royalties, partnerships, S-Corp, other estate or trusts, etc	USAmountType	ShareRentsRoyalties	Optional	Can contain up to 15 digits
370	Line 6	Net farm income or loss	USAmountType	ShareNetFarm	Optional	Can contain up to 15 digits
380	Line 7	Ordinary gain or loss	USAmountType	ShareOrdinaryGainLoss	Optional	Can contain up to 15 digits
390	Line 8	Other income amount	USAmountType	ShareOtherIncomeAmount	Optional	Can contain up to 15 digits
400	Line 8	Other income description	StringType	ShareOtherIncomeType	Optional	Can contain up to 255 characters
410	Line 9	Montana source additions to income reported on Schedule A	USAmountNNTYPE	ShareMTSourceAddition	Optional	Can contain up to 15 non negative digits
Part 5 - Supplemental Information						
420	Line 1	Montana mineral royalty tax withheld	USAmountNNTYPE	MTMineralRoyaltyWithheld	Optional	Can contain up to 15 non negative digits
430	Line 2	Other information amount	USAmountType	SupplementalOtherAmount	Optional	Can contain up to 15 digits
440	Line 2	Other information description	StringType	SupplementalOtherListType	Optional	Can contain up to 255 characters

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Montana Form AEPC						
Alternative Energy Production Credit						
100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
Part I – Qualifications						
130	Line 1	Made at least \$5000 investment	BooleanType	MadeLargeInvestment	Optional	Either TRUE or FALSE required
140	Line 2	Have taxes due caused by 1 of the following	BooleanType	TaxesDueByOneOfFollowing	Optional	Either TRUE or FALSE required
150	Line 2	Manufacturing plants produced alt energy	BooleanType	ManufacturingInMT	Optional	Either TRUE or FALSE required
160	Line 2	New or expanded business facility	BooleanType	NewBusiness	Optional	Either TRUE or FALSE required
170	Line 2	Alt energy equip claimed was made	BooleanType	AlternativeEnergyEquipMade	Optional	Either TRUE or FALSE required
Part II – Credit Calculation						
180		Provide location of alt energy assets	String50Type	AltEnergyAssetLocation	Optional	Maximum length is 50 characters
190	Line 3	Eligible alternative energy equip. investment	USAmountType	AltEnergyEquipAmt	Optional	Can contain up to 15 digits
200	Line 4	Amount of grants received	USAmountNNTType	GrantsReceived	Optional	Can contain up to 15 non negative digits
210	Line 5	Subtract Line 3 from Line 4	USAmountType	EquipAmtMinusGrantsReceived	Optional	Can contain up to 15 digits
220	Line 6	Multiply Line 5 by 35% (.35)	USAmountType	PercentAmountAbove	Optional	Can contain up to 15 digits
230	Line 7	Remaining credit carry forward amounts	USAmountType	RemainingAlternativeCredit	Optional	Can contain up to 15 digits
240	Line 8	Total Alternative Energy Production Credit	USAmountType	TotalAlternativeCredit	Optional	Can contain up to 15 digits
Part III – Credit Calculation						
250		Business name of Partnership or S-Corp	String50Type	BusinessName	Optional	Maximum length is 50 characters
260		FEIN	EINType	FederalEmployerNumber	Optional	Maximum length of 9 digits
270	Line 9	Your portion of Alt energy prod credit	USAmountType	MTPortionOfCredit	Optional	Can contain up to 15 digits
280	Line 10	Remaining credit Carryforward from prev yrs	USAmountType	CreditCarriedForward	Optional	Can contain up to 15 digits
290	Line 11	Total Alternative Energy Production Credit	USAmountType	TotalCreditBeforeLimitation	Optional	Can contain up to 15 digits
Part IV						
300	Line 12	Net income from alt energy equipment	USAmountType	NetIncomeAlternativeEnergy	Optional	Can contain up to 15 digits
310	Line 13	Montana taxable income	USAmountType	MTTaxableIncome	Optional	Can contain up to 15 digits
320	Line 14	Divide Line 12 by Line 13	RatioType	NetIncomeDivideTaxabelIncome	Optional	6 total digits, 5 fractional digits
330	Line 15	Total tax as shown on return	USAmountType	TotalTaxOneReturn	Optional	Can contain up to 15 digits
340	Line 16	Maximum alt energy production credit	USAmountType	MaxAlternativeEnergyCredit	Optional	Can contain up to 15 digits
350	Line 17	Alternative Energy Production Credit	USAmountType	AlternativeEnergyProdCredit	Optional	Can contain up to 15 digits
Income Allocation Schedule						
360	Line 18a	Business property Total Factors	USAmountType	TotalFactors	Optional	Can contain up to 15 digits
370	Line 18b	Business property Montana Factors	USAmountType	MTFactors	Optional	Can contain up to 15 digits
380	Line 18c	Business property Factor	RatioType	Factor	Optional	6 total digits, 5 fractional digits
390	Line 19a	Business payroll Total Factors	USAmountType	TotalFactors	Optional	Can contain up to 15 digits
400	Line 19b	Business payroll Montana Factors	USAmountType	MTFactors	Optional	Can contain up to 15 digits
410	Line 19c	Business payroll Factor	RatioType	Factor	Optional	6 total digits, 5 fractional digits
420	Line 20a	Business sales Total Factors	USAmountType	TotalFactors	Optional	Can contain up to 15 digits
430	Line 20b	Business sales Montana Factors	USAmountType	MTFactors	Optional	Can contain up to 15 digits
440	Line 20c	Business sales Factor	RatioType	Factor	Optional	6 total digits, 5 fractional digits
450	Line 21	Sum of Line 18, 19 and 20	LargeRatioType	FactorSum	Optional	22 total digits, 12 fractional digits
460	Line 22	Divide Line 23 by Line 22	RatioType	FactorAvg	Optional	6 total digits, 5 fractional digits
470	Line 23	Net Income from business	USAmountType	NetIncome	Optional	Can contain up to 15 digits
480	Line 24	Net income attributed to AEP equipment	USAmountType	AllocEnergyProdIncome	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Montana Form AFCR Alternative Fuel Credit						
100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional (choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional (choice)	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
150		Portion of Alternative Fuel Credit	USAmountType	PortionCredit	Optional	Can contain up to 15 non negative digits
160		Year of vehicle converted	YearType	VehicleYear	Optional	Four digit year
170		Make of vehicle converted	StringType	VehicleMake	Optional	Maximum length is 35 characters
180		Date conversion was completed	DateType	DateConversion	Optional	Format YYYY-MM-DD
190		Alternative fuel type	StringType	AltFuelType	Optional	Maximum length is 25 characters
200		Gross vehicle weight	IntergerPosType	GrossVehicleWeight	Optional	Must be a positive number
210	Line 1	Equipment & labor cost of conversion	USAmountType	ConversionCost	Optional	Can contain up to 15 digits
220	Line 2	Cost of conversion multiplied by .5	USAmountType	HalfOfTheConversionCost	Optional	Can contain up to 15 digits
230	Line 3	Credit amount based on vehicle weight	USAmountNNTType	VehicleWeightCredit	Optional	Can contain up to 15 non negative digits
240	Line 4	Allowable alternative fuel credit for this vehicle	USAmountType	AllowableAltFuelCredit	Optional	Can contain up to 15 digits
250	Line 5	Total of all Form AFCR's – Total Credit	USAmountType	TotalAltFuelCredit	Optional	Can contain up to 15 digits

**Montana Form BBSC
Biodiesel Blending and Storage Credit**

100		Taxpayer name as it appears on tax return	String64Type	Filer	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
150		Percent Ownership	RatioType	PortionCredit	Optional	6 total digits, 5 fractional digits
Part I – Biodiesel Blending and Storage Credit						
160		Date began blending biodiesel for sale	DateType	BioBlendingDate	Optional	Format YYYY-MM-DD
170	Line 1	Blend with petroleum diesel for sale during year	BooleanType	BioBlendPetrolDiesel	Optional	Either TRUE or FALSE required
180	Line 2	Is equipment was to blend primarily in Montana	BooleanType	EquipBlendPetrolDiesel	Optional	Either TRUE or FALSE required
190	Line 3	Is biodiesel made from Montana feedstock	BooleanType	BioFromFeedStock	Optional	Either TRUE or FALSE required
Part II – Credit Computation						
200	Line 1	Cost of storage & blending equip (distributor)	USAmountType	DistEquipCost	Optional	Can contain up to 15 digits
210	Line 2	Multiply distributor costs (Line 1) by .15	USAmountType	DistributorCredit	Optional	Can contain up to 15 digits Maximum value is 52500
220	Line 3	Cost of storage & blending equip (outlet)	USAmountType	OutletEquipCost	Optional	Can contain up to 15 digits
230	Line 4	Multiply outlet costs (Line 3) by .15	USAmountType	OwnFuelOutlet	Optional	Can contain up to 15 digits Maximum value is 7500
240	Line 5	Total credit carried forward from previous years	USAmountType	CarryForwardCredit	Optional	Can contain up to 15 digits
250	Line 6	Biodiesel Blending and Storage Credit	USAmountType	BioBlendCredit	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Montana Form CC						
College Contribution Credit						
100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional (Choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional (Choice)	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
150		Your share of College Contribution Credit	USAmountType	PortionCredit	Optional	6 total digits, 5 fractional digits
160		List of Colleges or Universities	StringType	CollegeOrUniversityName	Optional	Maximum length is 500 characters
170	Line 1	Total amount of contribution	USAmountType	SumOfAllContributions	Optional	Can contain up to 15 digits
180	Line 2	College Contribution Credit	USAmountType	CCCredit	Optional	Can contain up to 15 digits Maximum value is 500
Montana Form ENRG-A						
Geothermal Energy Systems Credit						
100		Taxpayer name as it appears on tax return	StringType	NameAsAppearsMTTaxRtn	Optional	
110		Taxpayer ID – SSN	SSNType	SSN	Optional (choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional (choice)	Nine digit FEIN
Geothermal Installation Detail Information (Unbounded)						
130	Line 1	Physical address of home where system was installed	StringType	GeoSysHomeInstallPhysicalAddr	Optional	Maximum length of 100 characters
140	Line 2	Date installation was completed	DateType	GeoSysIntallDate	Optional	Format YYYY-MM-DD
150	Line 3	Brand and model number of geothermal system	String50Type	GeoSysBrandNameAndModelNum	Optional	Maximum length of 50 characters
160	Line 4	Cost of the geothermal system	USAmountType	GeoSysInstallCost	Optional	Can contain up to 15 digits
170	Line 5	Amount of any grants received for installation of system	USAmountType	GeoSysInstallGrants	Optional	Can contain up to 15 digits
180	Line 6	Cost of system less grants received	USAmountType	GeoSysInstallCostMinusGrants	Optional	Can contain up to 15 digits
190	Line 7	Smaller of Line 6 or \$1,500	USAmountType	Max1500ForGeoSysInstallCredit	Optional	Can contain up to 15 digits Maximum value allowed is 1500
200	Line 8	Current year geothermal system credit	USAmountType	SumGeoSysInstallCredits	Optional	Can contain up to 15 digits
210	Line 9	Amount of credit originally allowed, cannot exceed \$1500	USAmountType	OrigAllowedGeoSysCredit	Optional	Can contain up to 15 digits Maximum value allowed is 1500
220	Line 10	Amount of credit previously claimed	USAmountType	GeoSysCreditAmt	Optional	Can contain up to 15 digits
230	Line 11	Unused geothermal system credit	USAmountType	UnusedGeoSysCredit	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Montana Form ENRG-B						
Alternative Energy Systems Credit						
100		Primary taxpayers name	IndividualNameType	Name	Optional	
110		Primary taxpayer SSN	SSNType	SSN	Optional	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	Name	Optional	
130		Spouse taxpayer SSN	SSNType	SSN	Optional	Nine digit SSN
System Information						
140	Line 1	Physical address of home where system was installed	StringType	SystemPhysicalAddress	Optional	Maximum length of 100 characters
150	Line 2	Date installation was completed	DateType	InstallationDate	Optional	Format YYYY-MM-DD
160	Line 3	Brand of alternative energy system installed	String20Type	BrandName	Optional	Maximum length of 20 characters
170	Line 3	Model number of alternative energy system installed	String20Type	ModelNumber	Optional	Maximum length of 20 characters
180	Line 4	Type of alternative system installed	String20Type	SystemType	Optional	Maximum length of 20 characters
System Using Recognized Nonfossil Form of Energy Generation						
190	Line 5a	Cost of system installed including installation costs	USAmountNNTType	CostOfSystem	Optional	Can contain up to 15 non negative digits
200	Line 6a	Amount of grants received for system	USAmountNNTType	GrantsReceived	Optional	Can contain up to 15 non negative digits
210	Line 7a	Cost of system less grants received	USAmountType	SystemCostLessGrantsRcvd	Optional	Can contain up to 15 digits
220	Line 8a	Alternative energy system credit, cannot exceed \$500	USAmountNNTType	AltEnergyCreditPrime	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
230	Line 9a	Credit allocated to primary & spouse, cannot exceed \$1000	USAmountNNTType	AltEnergyCreditFilingJoint	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 1000
240	Line 10a	Amount of credit allocated to primary, cannot exceed \$500	USAmountNNTType	AltEnergyCrdFilingSepSame	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
250	Line 10a	Amount of credit allocated to spouse, cannot exceed \$500	USAmountNNTType	AltEnergyCrdFilingSepSame	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
Energy System Using a Low Emission Wood or Biomass Combustion Device						
260	Line 5b	Cost of system installed including installation costs	USAmountNNTType	CostOfSystem	Optional	Can contain up to 15 non negative digits
270	Line 6b	Alternative energy system credit, cannot exceed \$500	USAmountNNTType	AltEnergyCreditPrime	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
280	Line 7b	Credit allocated to primary & spouse, cannot exceed \$1000	USAmountNNTType	AltEnergyCreditFilingJoint	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 1000
290	Line 8b	Amount of credit allocated to primary, cannot exceed \$500	USAmountNNTType	AltEnergyCrdFilingSepSame	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
300	Line 8b	Amount of credit allocated to spouse, cannot exceed \$500	USAmountNNTType	AltEnergyCrdFilingSepSame	Optional	Can contain up to 15 non negative digits Maximum valued allowed is 500
Recognized Nonfossil Form of Energy Generation Carryforward						
310	Line 1c	Amount of alternative energy system originally allowed, primary	USAmountNNTType	OrigAllowedSystemCredit	Optional	Can contain up to 15 non negative digits
320	Line 1c	Amount of alternative energy system originally allowed, spouse	USAmountNNTType	OrigAllowedSystemCredit	Optional	Can contain up to 15 non negative digits
330	Line 2c	Amount of credit previously claimed, primary	USAmountNNTType	CreditClaimedPrevYrs	Optional	Can contain up to 15 non negative digits
340	Line 2c	Amount of credit previously claimed, spouse	USAmountNNTType	CreditClaimedPrevYrs	Optional	Can contain up to 15 non negative digits
350	Line 3c	Recognized nonfossil form of energy generation credit, primary	USAmountNNTType	AltEnergySystemCredit	Optional	Can contain up to 15 non negative digits
360	Line 3c	Recognized nonfossil form of energy generation credit, spouse	USAmountNNTType	AltEnergySystemCredit	Optional	Can contain up to 15 non negative digits
Low Emission Wood or Biomass Combustion Device Carryforward						
370	Line 1d	Cost of alternative energy system originally allowed, primary	USAmountNNTType	OrigAllowedSystemCredit	Optional	Can contain up to 15 non negative digits
380	Line 1d	Cost of alternative energy system originally allowed, spouse	USAmountNNTType	OrigAllowedSystemCredit	Optional	Can contain up to 15 non negative digits
390	Line 2d	Amount of credit previously claimed, primary	USAmountNNTType	CreditClaimedPrevYrs	Optional	Can contain up to 15 non negative digits
400	Line 2d	Amount of credit previously claimed, spouse	USAmountNNTType	CreditClaimedPrevYrs	Optional	Can contain up to 15 non negative digits
410	Line 3d	Low emission wood/biomass device credit, primary	USAmountNNTType	AltEnergySystemCredit	Optional	Can contain up to 15 non negative digits
420	Line 3d	Low emission wood/biomass device credit, spouse	USAmountNNTType	AltEnergySystemCredit	Optional	Can contain up to 15 non negative digits

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
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Montana Form ENRG-C
Energy Conservation Installations Credit

100		Primary taxpayers name	IndividualNameType	Name	Optional	
110		Primary taxpayer SSN	SSNType	SSN	Optional	Nine digit SSN
120		Spouse taxpayers name	IndividualNameType	Name	Optional	
130		Spouse taxpayer SSN	SSNType	SSN	Optional	Nine digit SSN
Energy Conservation installation Credit Detail Information (Unbounded)						
140	Line 1	Physical address of building installation occurred	StringType	BuildingPhysicalAddress	Optional	Maximum length of 100 characters
150	Line 2	Date installation was completed	DateType	InstallationDate	Optional	Format YYYY-MM-DD
160	Line 3	Type of investment	String20Type	InvestmentType	Optional	Maximum length of 20 characters
170	Line 4	Total investments in for energy conservation purposes	USAmountNNTType	CapitalInvestmentExpense	Optional	Can contain up to 15 non negative digits
180	Line 5	Total paid for water, heating or cooling systems	USAmountNNTType	HeatingOrCoolingExpense	Optional	Can contain up to 15 non negative digits
190	Line 6	Total expenditure for energy conservation purposes	USAmountNNTType	TotalExpenditure	Optional	Can contain up to 15 non negative digits
200	Line 7	Total expenditures multiplied by 25%	USAmountNNTType	TotalExpenditureTimesPercent	Optional	Can contain up to 15 non negative digits
210	Line 8	Amount of credit allocated to primary	USAmountNNTType	EnergyCCreditPrime	Optional	Can contain up to 15 non negative digits
220	Line 9	Credit allocated to primary & spouse	USAmountNNTType	EnergyCCreditFilingJoint	Optional	Can contain up to 15 non negative digits
230	Line 10	Amount of credit allocated to primary	USAmountNNTType	EnergyCCreditFilingSepSame	Optional	Can contain up to 15 non negative digits
240	Line 10	Amount of credit allocated to spouse	USAmountNNTType	EnergyCCreditFilingSepSame	Optional	Can contain up to 15 non negative digits

Montana Form FPC
Film Production Credit

100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
130		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
150		Pass-through credit entity percentage of owned	RatioType	PercentOwnership	Optional	6 total digits, 5 fractional digits
160		Film certificate number	StringType	FilmCertificateNumber	Optional	Maximum length is 15 characters
Employment Production Credit						
170	Line 1	Employment production credit	USAmountType	EmployProductionCredit	Optional	Can contain up to 15 digits
180		Election choice – Carryover Credit	BooleanType	RefundableCarryoverCredit	Optional	Either TRUE or FALSE required
190		Election choice – Refundable Credit	BooleanType	RefundableCredit	Optional	Either TRUE or FALSE required
Qualified Expenditures Credit						
200	Line 2	Qualified expenditures credit	USAmountType	QualifiedExpenditureCredit	Optional	Can contain up to 15 digits
210	Line 2	Qualified Certification Name	StringType	QualifiedCertificationName	Optional	Maximum length is 16 characters
220	Line 2	Date of Certification Statement	DateType	CertificationDate	Optional	Format YYYY-MM-DD
230	Line 2	Name of title of corporate officer	String50Type	CertificationNameTitle	Optional	Maximum length is 50 characters
Total Film Production Credit						
240	Line 3	Total film production credit	USAmountType	FilmProductionCredit	Optional	Can contain up to 15 digits

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
Montana Form FPC, Schedule I						
Employment Production Credit						
100		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
110		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
120	1	Total amount paid to Montana residents	USAmountType	AggregateAmountCompensation	Optional	Can contain up to 15 digits
Montana Residents who are participating cast members (Unbounded)						
130	Line 2a	Name of cast member	String20Type	Name	Optional	Maximum length is 20 characters
140	Line 2b	SSN of cast member	SSNType	SSN	Optional	Nine digit SSN
150	Line 2c	Declaration of Residency on file	BooleanType	IsMTRResident	Optional	Either TRUE or FALSE required
160	Line 2d	Total amount paid to cast member	USAmountType	CompensationPaid	Optional	Can contain up to 15 digits
170	Line 2e	Enter first \$50,000 of compensation	USAmountType	IndividProductionCredit	Optional	Can contain up to 15 digits Maximum value is 50000
180	Line 18	Total of all cast members credit	USAmountType	TotalIndProductionCredit	Optional	Can contain up to 15 digits
190	Line 19	Employment production credit	USAmountType	EmploymentProductionCredit	Optional	Can contain up to 15 digits
Montana Form FPC, Schedule II						
Qualified Expenditures Credit						
100		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
110		Taxpayer ID – FEIN	EINType	FEIIN	Optional	Nine digit FEIN
120	Line 1	Total expenditures at end of principal photo	USAmountType	AmtPreviouslyReported	Optional	Can contain up to 15 digits
Qualified expenditures detail information (Unbounded)						
130	Line 2a	Name of Business or Individual	String50Type	BusinessOrIndividualName	Optional	Maximum length is 50 characters
140	Line 2b	Description of qualified expenditure	ShortDescriptionType	ExpenditureDescription	Optional	Maximum length is 20 characters
150	Line 2c	Date of qualified expenditures	DateType	ExpenditureDate	Optional	Format YYYY-MM-DD
160	Line 2d	Total amount of qualified expenditure	USAmountType	ExpenditureAmt	Optional	Can contain up to 15 digits
170	Line 22	Total of all qualified expenditures	USAmountType	TotExpenditures	Optional	Can contain up to 15 digits
180	Line 23	Qualified expenditures credit	USAmountType	QualifiedExpenditureCredit	Optional	Can contain up to 15 digits
Montana Form HI						
Health Insurance for Uninsured Montanans Credit						
100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
Part I – Pass-through entity information						
130		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
150		Share of health insurance for uninsured MT	USAmountType	PortionCredit	Optional	Can contain up to 15 digits
Part II – Qualifications						
160	Line 1	Been in business for at least 12 months	BooleanType	InBusinessFor12Months	Optional	Either TRUE or FALSE required
170	Line 2	Employ between 2 to 20 at least 20 hrs a week	BooleanType	EmployLT20Employees	Optional	Either TRUE or FALSE required
180	Line 3	Pay at least 50% of insurance premium	BooleanType	Pay50PercentInsPremiums	Optional	Either TRUE or FALSE required
190	Line 4	36 months or less since first claimed credit	BooleanType	Been36MonthsClaimedCredit	Optional	Either TRUE or FALSE required
Part III – Credit Computations (Limited to 10 employees)						

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
200		Employee	StringType	EmployeeName	Optional	Maximum length is 35 characters
210	Col A	Employee's monthly premium	USAmountType	MonthlyPremium	Optional	Can contain up to 15 digits
220	Col B	Percent of premium paid by employer	RatioType	PercentPremiumPaid	Optional	6 total digits, 5 fractional digits
230	Col D	Multiply column B by column C	USAmountType	CreditPerPremium	Optional	Can contain up to 15 digits
240	Col E	Number of months each employee is insured	IntergerType	NumMonthsInsured	Optional	Enter as a positive value
250	Col F	Multiply column A by column E	USAmountType	MulPremiumByMOnthsInsured	Optional	Can contain up to 15 digits
260	Col G	Multiply column D by column E	USAmountType	MulCrdPerPremiumByMonthsIns	Optional	Can contain up to 15 digits
270		Total column F	USAmountType	TotalPremiumPerMonthIns	Optional	Can contain up to 15 digits
280		Total Column G	USAmountType	TotalCrdPerMonthsIns	Optional	Can contain up to 15 digits
290	Line 1	Multiply column F by .50	USAmountType	HalfOfSumTotAnnualPremiums	Optional	Can contain up to 15 digits
300	Line 2	Total of column G	USAmountType	SumTotAnnualCredits	Optional	Can contain up to 15 digits
310	Line 3	Health ins for uninsured Montanans credit	USAmountType	HICredit	Optional	Can contain up to 15 digits

Montana Form MineCert

Application and Affidavit for Certification and Approval of Mineral and Coal Exploration Incentive Credits

100		Application year ending	YearType	ApplicationYrEnding	Required	Must be a 4 digit year
110		Name of applicant	String50Type	AplicantName	Required	Maximum length is 50 characters
120		Address of applicant	StringType	ApplicantAddress	Optional	Maximum length is 60 characters
130		Project name	String50Type	ProjectName	Optional	Maximum length is 50 characters
140		Project area	String50Type	ProjectArea	Optional	Maximum length is 50 characters
Part I – Eligible Costs						
150		Total amount of exploration incentive costs	USAmountNNTYPE	PartIEligibleCost	Optional	Can contain up to 15 non negative digits
Part II – Property Information						
160		Location of deposit	String255Type	DepositLocation	Optional	Maximum length is 255 characters
170		Claim names/serial numbers for the property	String255Type	ClaimNamesADUSerialNbr	Optional	Maximum length is 255 characters
180		Date mineral rights were acquired	String255Type	MineralRightsLocDate	Optional	Maximum length is 255 characters
Part III – Prospect/Mineral Information						
190	Line 1	Has mining ever occurred – Yes	BooleanType	YesMiningOccured	Optional	Either TRUE or FALSE required
200	Line 1	Has mining ever occurred – No	BooleanType	NoMiningOccured	Optional	Either TRUE or FALSE required
210	Line 1	Has mining ever occurred – Unknown	BooleanType	UnknownIfMiningOccured	Optional	Either TRUE or FALSE required
220	Line 1	Dates activities commenced	String255Type	DatesActivityCommenced	Optional	Maximum length is 255 characters
230	Line 2	Describe existing improvements	String255Type	ExistingImprovements	Optional	Maximum length is 255 characters
240	Line 3	Date previous mine was shut down	String255Type	PreviousMineDate	Optional	Maximum length is 255 characters
250	Line 4	Has Affidavit of Initial Prod been filed – Yes	BooleanType	YesAffidavit	Optional	Either TRUE or FALSE required
260	Line 4	Has Affidavit of Initial Prod been filed – No	BooleanType	NoAffidavit	Optional	Either TRUE or FALSE required
270	Line 4	Has Affidavit of Initial Prod been filed – Unknown	BooleanType	UnknownAffidavit	Optional	Either TRUE or FALSE required
280	Line 5	Date of initial production	DateType	InitialProdAffidavitDate	Optional	Format YYYY-MM-DD
290	Line 6	Final date mineral rights were acquired	DateType	FinalDateRightsAcquired	Optional	Format YYYY-MM-DD
300	Line 6	Land is vacant/unappropriated state/fed land	BooleanType	VacantStateFedLand	Optional	Either TRUE or FALSE required
310	Line 6	Land is claimed, leased or patented by applicant	BooleanType	ClaimedLeasePatented	Optional	Either TRUE or FALSE required
320	Line 6	Land claimed, leased, patented or private	BooleanType	ClaimedLeasePatentedPrivate	Optional	Either TRUE or FALSE required
330	Line 7A	All permits necessary to start construction	BooleanType	HaveAllPermitToCommenceConstr	Optional	Either TRUE or FALSE required
List of all permits (Unbounded)						
340	Line 7B	Permit Number	String20Type	PermitNumber	Optional	Maximum length is 20 characters
350	Line 7B	Issuing agency name	String50Type	IssuingAgencyName	Optional	Maximum length is 50 characters
360	Line 7B	Type of permit	String20Type	TypeOfPermit	Optional	Maximum length is 20 characters

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
370	Line 7B	Date of permit	DateType	DateOfPermit	Optional	Format YYYY-MM-DD
380	Line 7B	Status of permit	String20Type	StatusOfPermit	Optional	Maximum length is 20 characters
390	Line 8	Description of minerals you are seeking	String50Type	MineralDescription	Optional	Maximum length is 50 characters
Part IV – Breakdown of Exploration Costs Incurred to Bring the Mine into Production						
400	Line 1	Personnel costs	USAmountNNTType	PersonnelCost	Optional	Can contain up to 15 non negative digits
410	Line 2	Transportation costs	USAmountNNTType	TransportationCosts	Optional	Can contain up to 15 non negative digits
420	Line 3	Fuel costs	USAmountNNTType	FuelCost	Optional	Can contain up to 15 non negative digits
430	Line 4	Field costs	USAmountNNTType	FieldCampCost	Optional	Can contain up to 15 non negative digits
440	Line 5	Communications costs	USAmountNNTType	CommunicationCost	Optional	Can contain up to 15 non negative digits
450	Line 6	Geochemical and geophysical costs	USAmountNNTType	GeochemicalGeophysicalCost	Optional	Can contain up to 15 non negative digits
460	Line 7	Contractual costs	USAmountNNTType	ContractualCost	Optional	Can contain up to 15 non negative digits
470	Line 8	Misc/general business operating costs	USAmountNNTType	MiscGenBusinessCost	Optional	Can contain up to 15 non negative digits
480	Line 9	Total exploration incentive credit costs	USAmountNNTType	TotalExplorationCreditCost	Optional	Can contain up to 15 non negative digits
Part V – Exploration Activity Data List (Unbounded)						
490		Summary of work completed during year	String255Type	PartVExplorationActivity	Optional	Maximum length is 255 characters
Part VI – Personnel Information						
500	A	Number of employees	IntegerNNTType	NoOfEmployees	Optional	Must be a positive number
510	B	List the name of consultants (Limit of 5)	StringType	ConsultantName	Optional	Maximum length is 60 characters
Part VII – Identification of Business Type						
520		Entity Type – PTR qualified in state	BooleanType	PartnershipQualBusState	Optional	Either TRUE or FALSE required
530		Entity Type – Corp qualified in state	BooleanType	CorporationQualBusState	Optional	Either TRUE or FALSE required
540		Entity Type – LLC qualified in state	BooleanType	LimitedLiaCoQualBusState	Optional	Either TRUE or FALSE required
550		Entity Type – Sole Proprietorship	BooleanType	SoleProprietorship	Optional	Either TRUE or FALSE required
560		Entity Type – Other	BooleanType	OtherBusinessType	Optional	Either TRUE or FALSE required
570		Explanation of other	StringType	IfOtherExplain	Optional	Maximum length is 60 characters
Part VIII – Applicant Signature						
580		Applicants name	StringType	ApplicantName	Optional	Maximum length is 60 characters
590		Applicants signature	String50Type	ApplicantSignature	Optional	Maximum length is 50 characters
600		Subscribed and sworn date	DateType	SubscribedAndSwornDate	Optional	Format YYYY-MM-DD
610		Signature of Notary	String50Type	SignatureOfNotary	Optional	Maximum length is 50 characters
620		Commission expires date	DateType	CommissionExpire	Optional	Format YYYY-MM-DD

Montana Form OSC

Oilseed Crushing & Biodiesel/Biolubricant Production Facilities Credit

100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
Part I – Partners in a Partnership or Shareholder in an S-Corporation						
130		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
150		Portion of OSC	USAmountType	PortionCredit	Optional	Can contain up to 15 digits
Part II – Oilseed Crushing Facility Credit						
160		Date crushing oilseed began	DateType	CrushingBeginDate	Optional	Format YYYY-MM-DD
170	Line 1	Is equipment located in Montana	BooleanType	UsedInProductionOfBiodiesel	Optional	Either TRUE or FALSE required
180	Line 2	Manufacture products from oilseed during year	BooleanType	CruchOilseedThisYear	Optional	Either TRUE or FALSE required
Property Purchased that Qualifies for Credit (Limited to 3 properties)						
190	Line 3	Date Purchased	DateType	DatePurchased	Optional	Format YYYY-MM-DD

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
200	Line 3	Description of Property	StringType	Description	Optional	Maximum length is 60 characters
210	Line 3	Cost of Property	USAmountType	Cost	Optional	Can contain up to 15 digits
220	Line 4	Total of Lines 3a through 3c	USAmountType	TotalCrdQualifPropertycost	Optional	Can contain up to 15 digits
230	Line 5	Oilseed crushing facility credit	USAmountType	OilseedCrushingFacilitiesCrd	Optional	Can contain up to 15 digits
						Maximum value is 500000
Part III – Biodiesel/Biolubricant Production facility Credit						
240		Date started biodiesel/biolubricant production	DateType	BiodieselProductionBeginDate	Optional	Format YYYY-MM-DD
250	Line 6	Cost of constructing facility in Montana	USAmountType	BiodieselConstructionCost	Optional	Can contain up to 15 digits
260	Line 7	Cost of equipment to operate in Montana	USAmountType	BiodieselFacilityEquipCost	Optional	Can contain up to 15 digits
270	Line 8	Total costs	USAmountType	BiodieselTotalCost	Optional	Can contain up to 15 digits
280	Line 9	Biodiesel/Biolubricant Prod Facilities Credit	USAmountType	BiodieselProdFacilityCredit	Optional	Can contain up to 15 digits
Part IV - Combined Oilseed Crushing and biodiesel/Biolubricant Facilities Credit						
290	Line 10	Amount of credit being carried forward	USAmountType	TaxCreditCarriedFwd	Optional	Can contain up to 15 digits
300	Line 11	Combined credit	USAmountType	CombinedOilseedBiodieselCrd	Optional	Can contain up to 15 digits

Montana Form QEC

Qualified Endowment Credit

100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
Part I – Gift Information						
130	Line 1	Was receipt of contribution included Yes	BooleanType	ReceiptIncluded	Optional	Either TRUE or FALSE required
135	Line 1	Was receipt of contribution included No	BooleanType	ReceiptIncluded	Optional	Either TRUE or FALSE required
140	Line 1	If no, please explain	String50Type	IfNoWhy	Optional	Maximum length is 50 characters
150	Line 2	Date of qualified contribution	DateType	DateContributionMade	Optional	Format YYYY-MM-DD
160	Line 3	Tax exempt Montana organization	BooleanType	TaxExemptOrganization	Optional	Either TRUE or FALSE required
170	Line 3	Trustee of the trust administering planned gift	BooleanType	TrusteeOfTrust	Optional	Either TRUE or FALSE required
180	Line 3	Montana bank or trust holding qualified endowment	BooleanType	BankOrTrustCompany	Optional	Either TRUE or FALSE required
190	Line 3	Organization name 1	BusinessNameLine1Type	OrganizationName	Optional	Maximum length of 75 characters
200	Line 3	Organization name 2	BusinessNameLine2Type	OrganizationName	Optional	Maximum length of 75 characters
210	Line 3	Organization Address line 1	StreetAddressType	AddressLine1	Required	Maximum length is 35 characters
220	Line 3	Organization Address line 2	StreetAddressType	AddressLine2	Optional	Maximum length is 35 characters
230	Line 3	Organization City	CityType	City	Required	Maximum length is 22 characters
240	Line 3	Organization State	StateType	State	Required	Enumerations list
						Max length is 2 characters
250	Line 3	Organization Zip Code	ZIPCodeType	ZIPCode	Required	Numeric
260	Line 4	Charitable remainder unitrust	BooleanType	CharitableRemainUnitrust	Optional	Either TRUE or FALSE required
270	Line 4	Charitable remainder annuity trust	BooleanType	CharitableRemainAnnTrust	Optional	Either TRUE or FALSE required
280	Line 4	Pooled income fund trust	BooleanType	PooledIncFundTrust	Optional	Either TRUE or FALSE required
290	Line 4	Charitable lead unitrust	BooleanType	CharitableLeadUnitrust	Optional	Either TRUE or FALSE required
300	Line 4	Charitable lead annuity trust	BooleanType	CharitableLeadAnnTrust	Optional	Either TRUE or FALSE required
310	Line 4	Charitable life estate agreement	BooleanType	CharitableLifeEstAgreement	Optional	Either TRUE or FALSE required

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
320	Line 4	Paid-up life insurance policy	BooleanType	PaidUpLifeInsPolicy	Optional	Either TRUE or FALSE required
330	Line 4	Charitable gift annuity	BooleanType	CharitableGiftAnn	Optional	Either TRUE or FALSE required
340	Line 4	Deferred charitable gift annuity	BooleanType	DeferredCharitableGoftAnn	Optional	Either TRUE or FALSE required
Part II – Credit Calculation						
350	Line 5	Business Name	String50Type	PassThruEntityName	Optional	Maximum length is 50 characters
360	Line 5	FEIN	EINType	PassThruEntityFEIN	Optional	Nine digit FEIN
370	Line 5	Portion of planned gift	USAmountType	PlannedGiftA	Optional	Can contain up to 15 digits
380	Line 5	Portion of outright gift	USAmountType	OutrightGiftB	Optional	Can contain up to 15 digits
390	Line 6	Percentage of credit you can receive planned gift	RatioType	PlannedGiftA	Optional	6 total digits, 5 fractional digits Enumeration list
400	Line 6	Percentage of credit you can receive outright gift	RatioType	OutrightGiftB	Optional	6 total digits, 5 fractional digits Enumeration list
410	Line 7	Qualified endowment credit amount planned gift	USAmountType	PlannedGiftA	Optional	Can contain up to 15 digits
420	Line 7	Qualified endowment credit amount outright gift	USAmountType	OutrightGiftB	Optional	Can contain up to 15 digits

**Montana Form RCYL
Recycle Credit/Deduction**

100		Taxpayer name as it appears on tax return	String50Type	Name	Optional	Maximum length is 50 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional (choice)	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional (choice)	Nine digit FEIN
Part I						
130		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
140		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
150		Portion of the Recycle Credit	USAmountType	PortionCredit	Optional	Can contain up to 15 non negative digits
Part II – Qualifications						
160	Line 1	Was equipment purchased this year	BooleanType	PurchaseThisYear	Required	Either TRUE or FALSE required
170	Line 2	Was equipment located/operating in MT	BooleanType	InMTOOnLastDayOfYear	Required	Either TRUE or FALSE required
180	Line 3	Is equipment used to produce energy	BooleanType	UsedProduceEnergy	Required	Either TRUE or FALSE required
190	Line 4A	Is equipment used to collect reclaimed material	BooleanType	UsedForCollections	Required	Either TRUE or FALSE required
200	Line 4B	Is equipment used to make finished products	BooleanType	UsedForManufacturing	Required	Either TRUE or FALSE required
210	Line 4C	Is equipment used to treat soils	BooleanType	UsedToTreatSoils	Required	Either TRUE or FALSE required
Part III – For equipment used in Montana						
220	Line 1	Description and use of equipment	String255Type	EquipTypePurposeMTOnly	Optional	Maximum length is 255 characters
230	Line 2	Equipment date of purpose	DateType	EquipDatePurchaseMTOnly	Optional	Format YYYY-MM-DD
240	Line 3	Cost of equipment	USAmountType	EquipCostMTOnly	Optional	Can contain up to 15 digits Maximum value is 1000000
250	Line 4	Computation of credit first \$250,000	USAmountType	First250	Optional	Can contain up to 15 digits Maximum value is 62500
260	Line 4	Computation of credit next \$250,000	USAmountType	Next250	Optional	Can contain up to 15 digits Maximum value is 37500
270	Line 4	Computation of credit next \$500,000	USAmountType	Next500	Optional	Can contain up to 15 digits Maximum value is 25000
280	Line 4	Computation of credit Total Credit	USAmountType	MTTotalCredit	Optional	Can contain up to 15 digits
Part IV – For qualified specialized mobile equipment used in and out of Montana						
290	Line 1	Description and use of equipment	String255Type	EquipTypePurposeAllStates	Optional	Maximum length is 255 characters

Ref #	Line #	Description	Element Type	Element Name	Required/Optional	Field Requirements
300	Line 2	Equipment date of purpose	DateType	EquipDateOfPurchaseAllStates	Optional	Format YYYY-MM-DD
310	Line 3	Cost of equipment	USAmountType	EquipCostAllStates	Optional	Can contain up to 15 digits Maximum value is 1000000
320	Line 4	Number of days used in Montana	IntergerType	NumDaysUsedInMT	Optional	Enter as a positive value
330	Line 5	Total days used for the year	IntergerType	TotDaysUsedDuringYear	Optional	Enter as a positive value
340	Line 6	Divide Line 4by amount on Line 5	RatioType	PercentUsedInMT	Optional	6 total digits, 5 fractional digits
350	Line 7	Computation of credit first \$250,000	USAmountType	First250	Optional	Can contain up to 15 digits Maximum value is 62500
360	Line 7	Computation of credit next \$250,000	USAmountType	Next250	Optional	Can contain up to 15 digits Maximum value is 37500
370	Line 7	Computation of credit next \$500,000	USAmountType	Next500	Optional	Can contain up to 15 digits Maximum value is 25000
380	Line 7	Computation of credit Total Credit	USAmountType	AllStatesTotalCredit	Optional	Can contain up to 15 digits
390	Line 8	Total credit available	USAmountType	TotCreditAvailable	Optional	Can contain up to 15 digits
Part V – Deduction for purchase of recycled material						
400	Line 1	Type of recycled material purchased	String255Type	RcylMaterialPurchased	Optional	Maximum length is 255 characters
410	Line 2	Cost of recycled material	USAmountType	CostRcylMaterial	Optional	Can contain up to 15 digits
420	Line 3	Additional deduction – Multiply cost by .10	USAmountType	AdditionalDeduction	Optional	Can contain up to 15 digits

Montana Form TELC Temporary Emergency Lodging Credit

100		Taxpayer name as it appears on tax return	String64Type	Name	Optional	Maximum length is 64 characters
110		Taxpayer ID – SSN	SSNType	SSN	Optional	Nine digit SSN
120		Taxpayer ID – FEIN	EINType	FEIN	Optional	Nine digit FEIN
130		Public accommodation license number	String10Type	PublicAccommodationLicenseNbr	Optional	Maximum length is 10 characters
140		Pass-through credit entity name	String50Type	CorpName	Optional	Maximum length is 50 characters
150		Pass-through credit entity FEIN	EINType	FEIN	Optional	Nine digit FEIN
160		Pass-through credit entity percentage of owned	RatioType	PortionCredit	Optional	6 total digits, 5 fractional digits
Table for each Individual Referred for Lodging in Montana (Unbounded)						
170	Col A	Name or organization referring individuals	StringType	NameCharOrganRefInd	Optional	Maximum length is 35 characters
180	Col 1 B	Dates of lodging	DateType	DateOfLodging	Optional	Format YYYY-MM-DD
190	Col 1 C	Number of rooms provided	USAmountPosType	AllowableCreditPerNight	Optional	Maximum number of 15
200	Col 1 D	Number of nights of lodging	IntegerType	NumberNightsLodging	Optional	Maximum length is 5 characters
210	Col 1 F	Multiply Columns C, D and E	USAmountPosType	CrPerNightTimesNights	Optional	Can contain up to 15 positive digits
220	Line 11	Amount of credit	USAmountType	TotalTempLodgingCredit	Optional	Can contain up to 15 digits

Montana Tax Table

TAX YEAR: **2013**

Standard Deduction Percentage: 20%

Standard Deduction Maximum

Single:	\$4,270
Married filing separately:	\$4,270
Married filing jointly:	\$8,540
Head of Household:	\$8,540

Standard Deduction Minimum

Single:	\$1,900
Married filing separately:	\$1,900
Married filing jointly:	\$3,800
Head of Household:	\$3,800

Personal Exemption \$2,280

Capital Gains Tax Credit: 2%

2013 Tax Brackets and Table				
If your taxable income is				
More Than	Not More Than	Multiply Your Taxable Income By		And Subtract
0	2,800	1% (0.010)	of taxable income	0
2,800	4,900	2% (0.020)	of taxable income	28
4,900	7,400	3% (0.030)	of taxable income	77
7,400	10,100	4% (0.040)	of taxable income	151
10,100	13,000	5% (0.050)	of taxable income	252
13,000	16,700	6% (0.060)	of taxable income	382
16,700		6.9% (0.069)	of taxable income	532

Example: Taxable income \$6,800 x 3% (0.03) = \$204, \$204 - \$77 = \$127 Tax